AF/1621



RESPONSE UNDER 37 CFR 1.116 EXPEDITED PROCEDURE

THE U.S. PATENT AND TRADEMARK OFFICE October 17, 2007

Applicant: Satoshi FURUTA

For: METHOD FOR MANUFACTURE OF ESTERS BY TRANSESTERIFICATION

Serial No.: 10/558 935

Group: 1621

Confirmation No.: 6397

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Examiner: Katakam

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Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT AFTER FINAL REJECTION

Sir:

In response to the Office Action dated July 26, 2007, please amend the above-identified application as follows:

(Please see following pages.)

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on October 17, 2007.

Terryence F. Chapman